COMBINED DECLARATION AND POWER OF ATTORNEY

As the below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name, I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: "Salts of L-Amino Acids Having Improved Taste and Their Preparation", the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37, Code of Federal Regulations, '1.56.

As a named inventor, I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

G. N. Clements

30.713

(704) 365-4881

Correspondence should be sent to:

ProPat, L.L.C. Two Fairview Center 6230 Fairview Road, Suite 400 Charlotte, NC 28210

Attention: Gregory N. Clements

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor:

Andreas Burgard

Date:

December 11, 2000

Country of Citizenship: Germany

Residence:

Hortensienring 18, D-65929 Frankfurt am Main, Federal Republic of Germany

Post Office Address: Hortensienring 18, D-65929 Frankfurt am Main, Federal Republic of

Germany

Full name of second inventor:

Date:

December 11, 2000

Country of Citizenship: United States of America

Residence:

8 DeSoto Avenue, Beacon, New York 12508, U.S.A.

Post Office Address: 8 DeSoto Avenue, Beacon, New York 12508, U.S.A.